

[Audit Firm Letterhead]

[Date]

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: [Successor Corporation Name] - Current Report on Form 8-K

Dear Sirs/Madams:

We have read the statements made by [Successor Corporation Name] (the "Company") under Item 4.01 of its Current Report on Form 8-K dated [Date of Filing] (the "Form 8-K") regarding the change in independent registered public accounting firm.

We agree with the statements concerning our firm contained in such Form 8-K under Item 4.01. We have no basis to agree or disagree with other statements of the Company contained therein.

Regarding the financial statements of [Target Company Name] for the years ended [Date] and [Date] included in the Form 8-K, we report that:

- We are independent registered public accountants with respect to the Company within the meaning of the Securities Act and the applicable rules and regulations thereunder adopted by the SEC and the PCAOB.
- In our opinion, the audited financial statements included in the Form 8-K comply as to form in all material respects with the applicable accounting requirements of the Securities Act and the related rules and regulations adopted by the SEC.
- We have performed procedures in accordance with PCAOB standards for a review of interim financial information as described in AS 4105 for the period ended [Date].

This letter is solely for the information of the Securities and Exchange Commission and is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Audit Firm]
[Name of Audit Firm]
[City, State/Country]